

## Exhibit C

**MICHIGAN DEPARTMENT OF TREASURY**  
**FINAL AUDIT DETERMINATION LETTER****Single Business Tax**Taxpayer Name: Delphi Corporation  
Account No: 38-3430473

Date: June 21, 2007

Audit Period: 1/1/2001 to 12/31/2004

Audit Adjusted Tax Liability or (Refund or Credit) \$

Penalty

Interest

Total Audit Adjusted Tax Liability or (Refund or Credit) \$ \_\_\_\_\_

**REDACTED**

If it is determined that you owe additional tax, penalty or interest, the Department will send to you a  
NOTICE OF INTENT TO ASSESS (BILL FOR TAXES DUE).

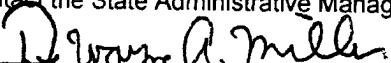
As a result of this audit the Department has made the above determination. If this determination denies or reduces a refund that you claim is due you, denies or reduces a credit forward that you claim is due you, or states that you are entitled to a refund or credit that you claim is in an amount less than you believe you are entitled to, this final decision of the Department may be appealed as follows:

- Send a written request for an Informal Conference within 60 days of the date of this determination to the Office of Hearings, 430 West Allegan Street, Lansing, MI 48922.
- File an appeal within 35 days of the date of this determination with the Michigan Tax Tribunal, 611 W. Ottawa, 2<sup>nd</sup> Floor, Lansing, MI 48909, or
- File an appeal within 90 days with Michigan Court of Claims, 313 W. Kalamazoo Street, Lansing, MI 48933.

The NOTICE OF INTENT TO ASSESS will explain your right to seek an Informal Conference by sending a written request to the Office of Hearings, 430 West Allegan Street, Lansing, MI 48922 within 60 days of the date of the NOTICE OF INTENT TO ASSESS. If you do not seek an Informal Conference within 60 days of receiving the NOTICE OF INTENT TO ASSESS, the Department will issue a FINAL ASSESSMENT that will advise you of your right to appeal to the Michigan Tax Tribunal within 35 days, or the Michigan Court of Claims within 90 days of the date of the FINAL ASSESSMENT. Appeals to the Court of Claims require that you pay the contested amount and then seek a refund.

If you have questions regarding the appeals process, you may confer with the auditor or contact the Office of Hearings at (517) 636-4100, Michigan Tax Tribunal at (517) 373-3003, or Court of Claims at (517) 483-6500.

Audit conducted by: Stricklin Owens, Auditor, Audit Division, Tax Compliance Bureau, Michigan Department of Treasury. If you have questions regarding this final determination, you may confer with the auditor, audit supervisor, or contact the State Administrative Manager.

  
Dewayne Miller, Acting Administrative Manager  
Tax Compliance Bureau  
Michigan Department of Treasury  
Lansing, MI 48922  
Phone: (517) 636-4200  
Fax: (517) 636-4201

6/25/07

Date

**THIS IS NOT A BILL****Suspension of Statute of Limitations:**

The running of the statute of limitations is suspended for: (1) The period pending a final determination of tax, including audit, conference, hearing, and litigation of liability for federal income tax or a tax administered by the department and for 1 year after that period; (2) The period for which the taxpayer and the state treasurer have consented to in writing. The running of the statute of limitations is suspended only as to those items that were the subject of the audit, conference, hearing, or litigation for federal income tax or a tax administered by the department.

State of Michigan - Department of Treasury  
Taxpayer Name: DELPHI CORPORATION

04/18/07  
Account Number: 383430473

**SBT Audit Summary**

	Ref	01/01-12/01	01/02-12/02	01/03-12/03
BT Audit Summary				
Determined Tax Due		(88)		
Interest Due		0		
Penalty Due				
Total Amount Due		(88)		<b>REDACTED</b>
Less Credit Audits		0		
Less Unapplied Payments or Prepayments		0		
Net Payment Due		(88)		

	Ref	01/04-12/04	Total
BT Audit Summary			
Determined Tax Due			
Interest Due			
Penalty Due			
Total Amount Due			<b>REDACTED</b>
Less Credit Audits			
Less Unapplied Payments or Prepayments			
Net Payment Due			